

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC' NEW DLEHI**

**BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER**

**ITA No. 1281/Del/2020  
Assessment Year: 2013-14**

Yash Pal, Village – Kabri, Panipat (Haryana). <b>PAN : ARVPY8188R</b> (Appellant)	vs.	Income-tax Officer, Ward-5, Panipat.  (Respondent)
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Appellant by : None  
Respondent by: Sh. Om Prakash, Sr. DR

Date of hearing: 31.03.2022  
Date of order : 31.03.2022

**ORDER**

This appeal filed by the assessee is directed against the order dated 07.02.2020 of the learned CIT(A)-Karnal relating to assessment year 2013-14.

2. The assessee in the grounds of appeal has challenged the addition of Rs.22,42,810/- sustained by Id. CIT(A) on account of unexplained cash deposit in the bank account of Rs.20 lacs and disallowance of interest amounting to Rs.2,42,810/- credited to bank account of the assessee.

3. None appeared on behalf of the assessee at the time of hearing of appeal. The notice sent by the Registry through RPAD were returned back with the postal remark “incomplete address”. The assessee has also not taken any steps to intimate change of address, if any. Therefore, I deem it proper to decide this appeal on the basis of material available on record and after hearing the Id. DR.

4. The facts of the case, in brief, are that on the basis of information received regarding cash deposit of Rs.1,37,25,000/- in the saving bank account maintained with HDFC Bank, the Assessing Officer initiated proceedings u/s. 147 of the Income Tax and issued notices u/s. 148 to the assessee, which was not responded. Notice u/s. 142(1) and detailed show cause notices were also issued to the assessee, but there was no compliance from the side of assessee. Accordingly, the Assessing Officer made addition of Rs.20,00,000/- being cash deposit in the bank account and of Rs.2,42,810/- being unexplained interest credited to such bank account for the year under consideration. In appeal filed by assessee also, a number of opportunities were granted to the assessee, but the assessee failed to respond. Therefore, Id. CIT(A) dismissed the appeal by ex parte order for want of prosecution. Aggrieved by such order of Id. CIT(A), the assessee is in appeal before the Tribunal.

5. I have heard the Id. DR and perused the record. It is an admitted fact that the Id. CIT(A) dismissed the appeal filed by the assessee for want of prosecution despite the assessee had raised detailed grounds before the Id. CIT(A) on the issues under consideration. However, the CIT(A) has not decided the appeal on merits as per provisions of section 250(6), according to which the order of CIT(A) shall be in writing and shall state the points for determination, the decision thereon and the reason for the decision. However, Id. CIT(A) has not done so. Therefore, considering the totality of facts of the case and in the interest of justice, I deem it proper to restore the issue to the file of Id. CIT(A) with the direction to grant one more final

opportunity to the assessee to substantiate its case and to decide the appeal on the basis of facts and law by passing a speaking order. The assessee is also directed to cooperate with the Id. CIT(A) in hearing of appeal without seeking unnecessary adjournments on one pretext or the other, failing which the CIT(A) shall be at liberty to pass an order as per law. The grounds raised by the assessee are, accordingly, allowed for statistical purposes.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 31/03/2022.

Sd/-

**(R.K. PANDA)**  
**Accountant Member**

Dated: 31/03/2022  
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